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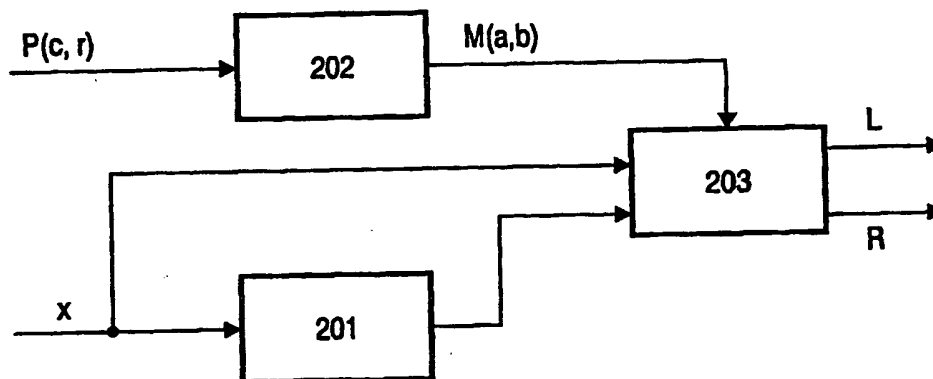
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(54) Title: SIGNAL SYNTHESIZING



(57) **Abstract:** A method of synthesizing a first (L) and a second (R) output signal from an input signal (x). The method comprises: filtering (201) the input signal to generate a filtered signal; obtaining a correlation parameter indicative of a desired correlation between the first and second output signals; obtaining a level parameter (c) indicative of a desired level difference between the first and second input signals; and transforming the input signal and the filtered signal by a matrixing operation (203) into the first and second output signals, where the matrixing operation depends on the correlation parameter and the level parameter.

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